

**CERTIFICATION OF ADMINISTRATIVE RULES  
OF THE DEPARTMENT OF REVENUE  
FILED WITH THE SECRETARY OF STATE  
BRIAN P. KEMP**

(Pursuant to O.C.G.A. §§ 50-13-3, 50-13-4 and 50-13-6.)

I do hereby certify that the attached Rules are correct copies as promulgated and adopted on the 1<sup>st</sup> of October, 2010.

GEORGIA DEPARTMENT OF REVENUE

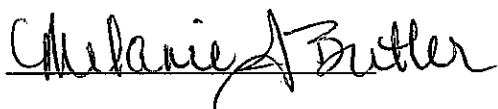
Filing Date: October 1, 2010.

The Georgia Department of Revenue has adopted:

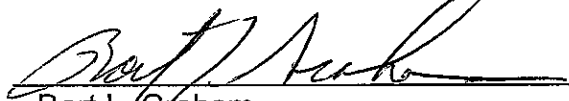
- 560-2-11-.01, entitled "Hotel Catered Functions; In-Room Service."
- 560-2-11-.02, entitled "Charitable Events."
- 560-2-11-.03, entitled "Charitable Auctions; Wine."
- 560-2-11-.04, entitled "Regional Economic Assistance Project (REAP)."

The aforementioned Rules are being adopted under the authority of O.C.G.A. §§ 3-2-2, 3-9-3, 3-9-4, 3-9-10, 3-13-2, 3-13-3 and 48-12-2.

Sworn to and subscribed before me this 1<sup>st</sup> day of October, 2010.



(Signature of Notary Public)  
(Notary Public Seal)



Bart L. Graham  
Commissioner  
Georgia Department of Revenue

Notary Public, Rockdale County, Georgia  
My Commission Expires Nov. 19, 2012

**RULES  
OF  
DEPARTMENT OF REVENUE  
ALCOHOL AND TOBACCO DIVISION**

**CHAPTER 560-2-11  
HOTELS, CHARITABLE EVENTS & REAP**

**560-2-11-.01 Hotel Catered Functions; In-Room  
Service License. – Hotels, Charitable Events &  
REAP.**

(1) Licensed hotels and motels shall be permitted to cater hotel and motel functions in ballrooms, meeting rooms, reception rooms, or patio areas of the licensed premises, provided that the functions are catered in connection with a meeting, conference, convention, or other similar type of gathering at the licensed premises.

(2) Any hotel, inn, or other establishment is authorized to provide in-room Alcoholic Beverage service, provided the establishment:

- (a) Offers public overnight accommodations at a fee;
- (b) Is licensed to sell Alcoholic Beverages;
- (c) Applies for a hotel in-room service license on forms provided for by the Commissioner; and
- (d) Is approved for a valid hotel in-room service license issued by the Department.

(3) In order to qualify for a hotel in-room service license, an applicant must satisfy the following requirements:

(a) Be a hotel as defined in O.C.G.A. § 3-9-10 and these regulations;

(b) Have a valid Retailer license;

(c) Have a valid Retail Consumption Dealer license for one or all of the following: Malt Beverages, Wine and/or Distilled Spirits.

(4) Applicant may only qualify for a hotel in-room service license for the type of Alcoholic Beverages for which the license was issued to applicant.

(5) A hotel in-room service Licensee shall be authorized to:

(a) Deliver Alcoholic Beverages in unbroken Packages of the type for which it has a valid in-room service license to a registered guest's room when:

1. The Alcoholic Beverages have been ordered by the guest.

2. The guest is billed for the cost of the Alcoholic Beverages at the time of delivery.

(6) The sale shall be evidenced by a signed receipt indicating the:

(a) The name of the registered guest who purchased the Alcoholic Beverages;

(b) Type and quantity of Alcoholic Beverage delivered.

(7) A cabinet or other facility may be located in a hotel's guest room which:

(a) Contains Alcoholic Beverages for which licensee is licensed;

(b) Is accessible by lock and key only to the guest.

(8) A credit may be given to the guest for any unused and unopened portion upon request.

(9) The written request for a credit shall:

(a) Specify the name of the guest;

(b) Provide an inventory of the quantity of Alcoholic Beverages contained in the cabinet or other facility;

(c) Indicate the amount of credit, if any, given for any unused portion upon departure.

(10) All documents as set forth in this Regulation shall constitute an essential record to be maintained and stored in accordance with this Title and these regulations.

(11) All hotels having a hotel in-room service license shall:

(a) Maintain and store all Alcoholic Beverages for use in connection with the license for in-room service separate from any other Alcoholic Beverages purchased for use in any other licensed premises of the hotel;

1. The storage area shall not be accessible to the public and sales may not be consummated in the storage area.

(b) Maintain separate records relating to the purchase and sale of Alcoholic Beverages for in-room service and as specified in O.C.G.A. § 3-3-6 and these regulations.

(12) Nothing contained in this Regulation shall be construed to restrict or prohibit the possession of Alcoholic Beverages by hotel guests in quantities otherwise permitted under these regulations and O.C.G.A. Title 3.

Authority O.C.G.A. §§ 48-12-2, 3-2-2, 3-9-10.

**RULES  
OF  
DEPARTMENT OF REVENUE  
ALCOHOL AND TOBACCO DIVISION**

**CHAPTER 560-2-11  
HOTELS, CHARITABLE EVENTS & REAP**

**560-2-11-.02 Charitable Events – Hotels,  
Charitable Events & REAP.**

(1) Bona fide non-profit charitable and civic organizations desiring to sell Alcoholic Beverages may apply for, on forms provided for by the Commissioner, a permit authorizing the organization to sell or distribute Alcoholic Beverages for consumption on the premises only for a period not to exceed three (3) days.

(a) Applications for such temporary permit must include:

1. A copy of an official document such as non-profit certification by the Internal Revenue Service or constitution and by-laws of the organization, or a corporate charter which clearly states the purpose of the organization.

2. A letter of authorization for the event from local governing authorities.

(2) Except as provided in this paragraph, Manufacturers, Brokers, Importers, Shippers, Wholesalers and Retailers shall not make any donations of Alcoholic Beverages to any non-profit charitable or civic organization that has obtained a permit. Except where:

(a) A non-profit charitable or civic organization has obtained a special event permit, Wholesalers shall be authorized to make donations of Alcoholic Beverages, provided that the Alcoholic Beverages were obtained through proper distribution channels and all applicable state and local taxes have been paid;

(b) No Alcoholic Beverages shall be donated to a non-profit charitable or civic organization unless the organization has the appropriate state non-profit license or permit;

(c) The amount of such donations shall not exceed the amount necessary for the event for which a special event permit has been obtained;

(3) At the request of a non-profit charitable or civic organization that holds a special event permit, Manufacturers, Brokers, Importers, Shippers, or Wholesalers may donate services to the organization by having permitted Representatives provide pouring services and product information during the event.

(a) In addition to the responsibility of the employing Licensee and the permitted Representatives, the permit holder shall be responsible for all acts or omissions of any permitted Representatives providing services during an event.

(4) Provided a permit has been issued to a non-profit charitable or civic organization, the organization shall be considered the same as any other licensee and subject to all laws, rules and regulations under this Title.

(5) Nothing shall prohibit cash donations to charitable and civic organizations provided that such a donation is

unconditional and not related to the purchase of a particular Brand or Brand Label of Alcoholic Beverage.

(6) No more than six (6) temporary permits may be issued to an organization in any one calendar year.

Authority O.C.G.A. § 3-2-2, 3-9-3.



**RULES  
OF  
DEPARTMENT OF REVENUE  
ALCOHOL AND TOBACCO DIVISION**

**CHAPTER 560-2-11  
HOTELS, CHARITABLE EVENTS & REAP**

**560-2-11-.03 Charitable Auctions; Wine – Hotels,  
Charitable Events & REAP.**

(1) Bona fide non-profit charitable and civic organizations desiring to sell Wine at auction, may apply for, on forms provided for by the Commissioner, a temporary special use permit authorizing the organization to auction Wine in unbroken Package for consumption off premise only, for a period not to exceed three (3) days.

(a) Applications for the temporary special use permit must include:

1. A copy of an official document such as non-profit certification by the Internal Revenue Service or constitution and by-laws of the organization, or a corporate charter which clearly states the purpose of the organization.

2. A letter of authorization or a local permit issued for the event from local governing authorities.

(2) Unlicensed individuals, licensed Retailers and licensed Wholesalers shall be authorized to make donations of Alcoholic Beverages, provided that the Alcoholic Beverages were obtained through proper distribution channels and all applicable state and local taxes have been paid or will be paid.

(a) Alcoholic Beverages may not be donated to a non-profit charitable or civic organization unless the organization has the appropriate state special use temporary permit;

(b) The amount of such donations shall not exceed the amount necessary for the event for which a permit has been obtained.

(3) The non-profit charitable or civic organization holding a temporary special use permit may ship or otherwise transport Wine, donated by a person who does not currently hold a license that has been issued by the Department pursuant to this Title or Wine donated by a Georgia licensed Retailer, to the location specified in the temporary special use permit.

(4) Prior to the commencement of the event for which a temporary special use permit has been issued, the bona fide non-profit charitable or civic organization shall furnish a detailed inventory of the Wine to be auctioned to the Commissioner, including:

(a) The name, address, telephone number, and Taxpayer Identification Number of the person who furnishes the Wine for the event;

(b) The type, Brand, Brand Label, and quantity of each Wine to be sold at auction.

(5) Georgia excise tax is due on all donated wine.

(a) In the event the bona fide non-profit charitable or civic organization cannot verify that Georgia excise tax for the wine was previously paid to the Department within ten (10) days of the conclusion of the permitted event, the bona fide non-profit or charitable civic organization shall pay to the

Department the appropriate excise tax as required by law on Form ATT-75.

(6) At the request of a non-profit charitable or civic organization that holds a temporary special use permit, Manufacturers, Brokers, Importers, Shippers, or Wholesalers may donate services to the organization by having permitted Representatives provide product information during the event.

(7) Provided a temporary special use permit has been issued to a non-profit charitable or civic organization, the organization shall be considered the same as any other Licensee and subject to all laws, rules and regulations under this Title.

(8) Nothing shall prohibit cash donations to charitable and civic organizations provided that such a donation is unconditional and not related to the purchase of a particular Brand or Brand Label of Alcoholic Beverage.

(9) No more than six (6) temporary special use permits may be issued to an organization in any one calendar year.

Authority O.C.G.A. § 3-2-2, 3-9-4.

**RULES  
OF  
DEPARTMENT OF REVENUE  
ALCOHOL AND TOBACCO DIVISION**

**CHAPTER 560-2-11  
HOTELS, CHARITABLE EVENTS & REAP**

**560-2-11-.04 Regional Economic Assistance  
Project (REAP) - Hotels, Charitable Events &  
REAP.**

(1) Once a REAP has received certification through the Department of Community Affairs, all licensing requirements under these regulations must be satisfied in order to obtain a license to sell Alcoholic Beverages.

(2) A copy of the certification through the Department of Community Affairs shall be sent to the Department along with all licensing information as required under these regulations.

Authority: O.C.G.A. §§ 3-2-2, 3-13-2, 3-13-4.